

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

New Castle Community Sch Corp (3445)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|---|----------------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Student Academic Achievement | | | | | | | |
| Certified Salaries | 110 | \$14,314,030 | \$13,737,723 | \$13,108,747 | \$12,726,613 | -2.9% | -2.9% |
| Group Health Insurance | 222 | \$3,377,898 | \$3,229,493 | \$3,195,621 | \$2,606,986 | -6.3% | -18.4% |
| Transfer Tuition to Other School Corps Within State | 561 | \$2,637,633 | \$2,558,665 | \$2,408,668 | \$2,307,409 | -3.3% | -4.2% |
| Non - Certified Salaries | 120 | \$1,955,740 | \$2,139,147 | \$2,026,181 | \$1,909,961 | -0.6% | -5.7% |
| Social Security Certified | 212 | \$1,001,255 | \$1,046,627 | \$1,067,756 | \$1,031,336 | 0.7% | -3.4% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$665,382 | \$672,251 | \$713,750 | \$712,128 | 1.7% | -0.2% |
| Operational Supplies | 611 | \$431,350 | \$372,752 | \$530,987 | \$605,229 | 8.8% | 14.0% |
| Other Professional and Technical Services | 319 | \$133,553 | \$209,430 | \$313,755 | \$533,377 | 41.4% | 70.0% |
| Other Employee Benefits | 241 - 290 | \$515,974 | \$490,104 | \$509,814 | \$469,314 | -2.3% | -7.9% |
| Textbooks | 630 | \$462,051 | \$68,499 | \$336,404 | \$333,590 | -7.8% | -0.8% |
| Computer Hardware | 741 | \$6,122 | \$0 | \$47,163 | \$311,919 | 167.2% | 561.4% |
| Social Security Noncertified | 211 | \$172,087 | \$166,248 | \$158,101 | \$244,839 | 9.2% | 54.9% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$308,900 | \$284,661 | \$243,042 | \$220,808 | -8.1% | -9.1% |
| Other Supplies and Materials | 615, 660 - 689 | \$141,545 | \$180,322 | \$170,481 | \$179,569 | 6.1% | 5.3% |
| Equipment | 730 | \$185,178 | \$186,416 | \$192,486 | \$154,288 | -4.5% | -19.8% |
| Public Employees Retirement Fund | 214 | \$142,550 | \$162,057 | \$151,617 | \$140,638 | -0.3% | -7.2% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$263,276 | \$261,350 | \$126,717 | \$96,664 | -22.2% | -23.7% |
| Stipends | 131 | \$0 | \$0 | \$308,854 | \$73,440 | NA | -76.2% |
| Travel | 580 | \$81,994 | \$64,682 | \$55,020 | \$55,031 | -9.5% | 0.0% |
| Other Group Insurance Authorized by Statute | 224 | \$37,747 | \$36,449 | \$34,698 | \$32,677 | -3.5% | -5.8% |
| Workers Compensation Insurance | 225 | \$28 | \$34,871 | \$208,666 | \$31,764 | 482.3% | -84.8% |
| Group Life Insurance | 221 | \$29,544 | \$28,322 | \$27,132 | \$26,239 | -2.9% | -3.3% |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$15,623 | \$70,723 | \$16,324 | NA | -76.9% |
| Awards | 875 | \$327 | \$1,113 | \$1,447 | \$2,261 | 62.2% | 56.2% |
| Library Books | 640 | \$4,447 | \$3,891 | \$3,137 | \$1,597 | -22.6% | -49.1% |
| Data Processing Services | 316 | \$2,430 | \$287 | \$778 | \$1,518 | -11.1% | 95.1% |
| Unemployment Insurance | 230 | \$82,320 | \$9,820 | \$10,126 | \$1,190 | -65.3% | -88.2% |
| Telephone | 531 | \$294 | \$4,556 | \$2,795 | \$764 | 27.0% | -72.7% |
| Other Purchased Services | 593 | \$2,246 | \$517 | \$3,174 | \$225 | -43.7% | -92.9% |
| Dues and Fees | 810 | \$885 | \$1,120 | \$1,180 | \$185 | -32.4% | -84.3% |
| Content | 747 | \$4,500 | \$3,500 | \$3,500 | \$0 | -100.0% | -100.0% |
| Pupil Services | 313 | \$29,150 | \$0 | \$0 | \$0 | -100.0% | NA |
| Repairs and Maintenance Services | 430 | \$0 | \$187 | \$0 | \$0 | NA | NA |
| Miscellaneous Objects | 876 - 899 | \$0 | \$9,602 | \$0 | \$0 | NA | NA |
| Other Technology Hardware | 746 | \$228 | \$0 | \$0 | \$0 | -100.0% | NA |
| Student Transportation Services | 510 | \$1,560 | \$0 | \$0 | \$0 | -100.0% | NA |
| Rentals | 440 | \$0 | \$7,000 | \$0 | \$0 | NA | NA |
| Student Academic Achievement Total | | \$26,992,222 | \$25,987,285 | \$26,032,519 | \$24,827,882 | -2.1% | -4.6% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

New Castle Community Sch Corp (3445)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year Compound Annual Growth | Percent Change 2014 to 2015 |
|--|----------------|--------------------|--------------------|--------------------|--------------------|--|--|
| Student Instructional Support | | | | | | | |
| Certified Salaries | 110 | \$1,664,877 | \$1,597,733 | \$1,535,843 | \$1,480,426 | -2.9% | -3.6% |
| Non - Certified Salaries | 120 | \$1,039,959 | \$1,076,546 | \$1,082,509 | \$1,041,831 | 0.0% | -3.8% |
| Group Health Insurance | 222 | \$672,726 | \$686,172 | \$708,062 | \$587,314 | -3.3% | -17.1% |
| Other Professional and Technical Services | 319 | \$78,254 | \$122,459 | \$197,002 | \$197,049 | 26.0% | 0.0% |
| Public Employees Retirement Fund | 214 | \$105,552 | \$123,434 | \$134,920 | \$131,814 | 5.7% | -2.3% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$113,036 | \$110,081 | \$115,198 | \$113,392 | 0.1% | -1.6% |
| Social Security Certified | 212 | \$125,121 | \$116,094 | \$110,754 | \$106,043 | -4.1% | -4.3% |
| Other Employee Benefits | 241 - 290 | \$86,372 | \$85,243 | \$82,872 | \$83,079 | -1.0% | 0.2% |
| Social Security Noncertified | 211 | \$74,342 | \$77,731 | \$77,671 | \$75,538 | 0.4% | -2.7% |
| Workers Compensation Insurance | 225 | \$0 | \$4,770 | \$72,328 | \$71,123 | NA | -1.7% |
| Operational Supplies | 611 | \$63,254 | \$81,310 | \$99,271 | \$58,002 | -2.1% | -41.6% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$20,710 | \$19,702 | \$16,302 | \$15,332 | -7.2% | -6.0% |
| Equipment | 730 | \$25,062 | \$25,629 | \$15,169 | \$11,676 | -17.4% | -23.0% |
| Travel | 580 | \$2,816 | \$4,170 | \$1,485 | \$5,474 | 18.1% | 268.5% |
| Other Group Insurance Authorized by Statute | 224 | \$6,841 | \$6,734 | \$6,717 | \$5,247 | -6.4% | -21.9% |
| Repairs and Maintenance Services | 430 | \$4,567 | \$1,532 | \$1,766 | \$4,755 | 1.0% | 169.3% |
| Group Life Insurance | 221 | \$5,075 | \$4,973 | \$5,100 | \$3,672 | -7.8% | -28.0% |
| Other Supplies and Materials | 615, 660 - 689 | \$3,225 | \$405 | \$2,226 | \$2,573 | -5.5% | 15.6% |
| Telephone | 531 | \$266 | \$0 | \$0 | \$0 | -100.0% | NA |
| Unemployment Insurance | 230 | \$1,408 | \$0 | \$0 | \$0 | -100.0% | NA |
| Food Purchases | 614 | \$2,318 | \$3,044 | \$2,254 | \$0 | -100.0% | -100.0% |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$0 | \$2,190 | \$0 | NA | -100.0% |
| Buildings | 720 | \$65,211 | \$20,003 | \$1,492 | \$0 | -100.0% | -100.0% |
| Student Instructional Support Total | | \$4,160,992 | \$4,167,768 | \$4,271,127 | \$3,994,339 | -1.0% | -6.5% |
| Overhead and Operational | | | | | | | |
| Non - Certified Salaries | 120 | \$3,100,453 | \$2,983,278 | \$2,954,223 | \$2,915,327 | -1.5% | -1.3% |
| Group Health Insurance | 222 | \$919,481 | \$995,792 | \$822,862 | \$691,630 | -6.9% | -15.9% |
| Light and Power - Other Than Heating and Cooling | 625 | \$649,542 | \$660,854 | \$688,935 | \$648,862 | 0.0% | -5.8% |
| Food Purchases | 614 | \$750,368 | \$722,453 | \$712,389 | \$642,153 | -3.8% | -9.9% |
| Equipment | 730 | \$395,973 | \$307,053 | \$344,364 | \$525,374 | 7.3% | 52.6% |
| Insurance | 520 | \$277,767 | \$311,202 | \$334,027 | \$362,767 | 6.9% | 8.6% |
| Operational Supplies | 611 | \$277,264 | \$282,178 | \$331,867 | \$325,834 | 4.1% | -1.8% |
| Public Employees Retirement Fund | 214 | \$242,599 | \$274,409 | \$308,231 | \$314,427 | 6.7% | 2.0% |
| Vehicles | 731 | \$205,422 | \$213,184 | \$221,026 | \$275,000 | 7.6% | 24.4% |
| Heating and Cooling for Buildings - Gas | 622 | \$391,865 | \$385,418 | \$337,718 | \$244,363 | -11.1% | -27.6% |
| Certified Salaries | 110 | \$260,455 | \$260,455 | \$262,035 | \$231,816 | -2.9% | -11.5% |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

New Castle Community Sch Corp (3445)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|--|----------------|--------------------|--------------------|--------------------|--------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Social Security Noncertified | 211 | \$239,675 | \$236,243 | \$232,770 | \$226,285 | -1.4% | -2.8% |
| Gasoline and Lubricants | 613 | \$179,383 | \$190,593 | \$190,296 | \$153,237 | -3.9% | -19.5% |
| Workers Compensation Insurance | 225 | \$75,371 | \$181,554 | \$226,263 | \$122,717 | 13.0% | -45.8% |
| Other Professional and Technical Services | 319 | \$87,456 | \$80,868 | \$104,289 | \$120,195 | 8.3% | 15.3% |
| Water and Sewage | 411 | \$95,979 | \$82,747 | \$91,643 | \$89,823 | -1.6% | -2.0% |
| Computer Hardware | 741 | \$47,645 | \$101,055 | \$179,023 | \$80,632 | 14.1% | -55.0% |
| Terminal Leave | 125 | \$0 | \$115,152 | \$103,098 | \$76,633 | NA | -25.7% |
| Telephone | 531 | \$38,644 | \$61,025 | \$58,793 | \$65,102 | 13.9% | 10.7% |
| Overtime Salaries | 140 | \$68,439 | \$60,139 | \$71,291 | \$56,943 | -4.5% | -20.1% |
| Other Supplies and Materials | 615, 660 - 689 | \$7,909 | \$2,366 | \$2,728 | \$51,110 | 59.4% | 1773.6% |
| Severance/Early Retirement Pay | 213 | \$118,483 | -\$18,980 | \$49,853 | \$50,000 | -19.4% | 0.3% |
| Other Employee Benefits | 241 - 290 | \$286,028 | \$276,210 | \$38,180 | \$37,818 | -39.7% | -0.9% |
| Dues and Fees | 810 | \$33,423 | \$25,486 | \$32,077 | \$26,224 | -5.9% | -18.2% |
| Board of Education Services | 318 | \$7,191 | \$6,967 | \$32,387 | \$22,462 | 32.9% | -30.6% |
| Other Purchased Property Services | 490 - 499 | \$33,618 | \$66,086 | \$54,974 | \$21,228 | -10.9% | -61.4% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$22,640 | \$22,514 | \$22,741 | \$20,069 | -3.0% | -11.8% |
| Other Purchased Services | 593 | \$13,782 | \$3,483 | \$3,566 | \$20,047 | 9.8% | 462.2% |
| Social Security Certified | 212 | \$19,213 | \$19,405 | \$19,614 | \$17,604 | -2.2% | -10.2% |
| Pre-2008 Object Code - Temporary Salaries | 130 | \$20,960 | \$17,836 | \$14,091 | \$16,393 | -6.0% | 16.3% |
| Travel | 580 | \$9,987 | \$12,223 | \$12,356 | \$15,693 | 12.0% | 27.0% |
| Heating and Cooling for Buildings - Other Energy Sources | 624 | \$13,402 | \$14,740 | \$16,120 | \$11,977 | -2.8% | -25.7% |
| Group Life Insurance | 221 | \$6,087 | \$8,051 | \$14,766 | \$9,414 | 11.5% | -36.2% |
| Tires and Repairs | 612 | \$23,284 | \$15,305 | \$16,892 | \$9,295 | -20.5% | -45.0% |
| Board Member Compensation | 115 | \$9,000 | \$9,000 | \$8,850 | \$9,000 | 0.0% | 1.7% |
| Periodicals | 650 | \$3,100 | \$3,356 | \$5,931 | \$6,454 | 20.1% | 8.8% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$3,673 | \$3,456 | \$5,245 | \$5,537 | 10.8% | 5.6% |
| Rentals | 440 | \$3,314 | \$4,122 | \$4,702 | \$5,424 | 13.1% | 15.4% |
| Unemployment Insurance | 230 | \$298 | \$10,169 | \$8,012 | \$5,178 | 104.2% | -35.4% |
| Other Group Insurance Authorized by Statute | 224 | -\$1,801 | \$6,136 | \$10,409 | \$4,732 | NA | -54.5% |
| Postage and Postage Machine Rental | 532 | \$4,602 | \$4,084 | \$4,590 | \$4,421 | -1.0% | -3.7% |
| Advertising | 540 | \$2,191 | \$1,158 | \$3,093 | \$2,622 | 4.6% | -15.2% |
| Printing and Binding | 550 | \$2,103 | \$450 | \$1,776 | \$1,036 | -16.2% | -41.7% |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$16,000 | \$51,061 | \$529 | NA | -99.0% |
| Repairs and Maintenance Services | 430 | \$0 | \$0 | \$0 | \$261 | NA | NA |
| Miscellaneous Objects | 876 - 899 | \$15,055 | \$36,763 | \$31,538 | \$74 | -73.5% | -99.8% |
| Construction Services | 450 | \$56,857 | \$75,416 | \$57,680 | \$0 | -100.0% | -100.0% |
| Overhead and Operational Total | | \$9,018,182 | \$9,147,453 | \$9,098,376 | \$8,543,722 | -1.3% | -6.1% |
| Non Operational | | | | | | | |

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

New Castle Community Sch Corp (3445)

| Object Name | Object | FY 2012 | FY 2013 | FY 2014 | FY 2015 | 4 Year | |
|--|----------------|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------------|
| | | | | | | Compound Annual Growth | Percent Change 2014 to 2015 |
| Redemption of Principal | 831 | \$2,046,736 | \$2,099,825 | \$2,133,327 | \$1,833,694 | -2.7% | -14.0% |
| Non - Certified Salaries | 120 | \$479,454 | \$466,180 | \$376,867 | \$393,648 | -4.8% | 4.5% |
| Interest | 832 | \$580,064 | \$493,074 | \$401,255 | \$297,303 | -15.4% | -25.9% |
| Buildings | 720 | \$159,201 | \$285,275 | \$119,654 | \$234,911 | 10.2% | 96.3% |
| Equipment | 730 | \$320,805 | \$214,545 | \$171,931 | \$225,544 | -8.4% | 31.2% |
| Computer Hardware | 741 | \$252,825 | \$391,904 | \$361,331 | \$163,440 | -10.3% | -54.8% |
| Other Professional and Technical Services | 319 | \$236,605 | \$272,611 | \$222,560 | \$95,711 | -20.2% | -57.0% |
| Equipment Purchase over the LEA's Cap. Threshold | 735 | \$0 | \$41,788 | \$84,959 | \$67,957 | NA | -20.0% |
| Social Security Noncertified | 211 | \$35,877 | \$35,377 | \$28,643 | \$29,934 | -4.4% | 4.5% |
| Other Purchased Services | 593 | \$28,571 | \$27,167 | \$27,876 | \$29,008 | 0.4% | 4.1% |
| Awards | 875 | \$32,979 | \$42,624 | \$35,100 | \$28,100 | -3.9% | -19.9% |
| Improvements Other Than Buildings | 715 | \$20,192 | \$113,604 | \$33,592 | \$25,564 | 6.1% | -23.9% |
| Operational Supplies | 611 | \$46,793 | \$32,641 | \$19,388 | \$20,562 | -18.6% | 6.1% |
| Teacher Retirement Fund, After 7-1-95 | 216 | \$15,285 | \$14,088 | \$15,827 | \$17,846 | 3.9% | 12.8% |
| Other Supplies and Materials | 615. 660 - 689 | \$0 | \$0 | \$0 | \$10,815 | NA | NA |
| Group Health Insurance | 222 | \$14,008 | \$5,226 | \$5,551 | \$4,426 | -25.0% | -20.3% |
| Other Employee Benefits | 241 - 290 | \$2,979 | \$3,000 | \$3,000 | \$3,000 | 0.2% | 0.0% |
| Public Employees Retirement Fund | 214 | \$6,845 | \$7,630 | \$2,164 | \$2,420 | -22.9% | 11.8% |
| Travel | 580 | \$3,550 | \$3,225 | \$2,783 | \$2,334 | -10.0% | -16.1% |
| Content | 747 | \$2,093 | \$2,093 | \$2,093 | \$2,093 | 0.0% | 0.0% |
| Teacher Retirement Fund, Prior to 7-1-95 | 215 | \$2,515 | \$1,982 | \$2,102 | \$2,091 | -4.5% | -0.6% |
| Rentals | 440 | \$29,086 | \$28,237 | \$2,575 | \$1,483 | -52.5% | -42.4% |
| Postage and Postage Machine Rental | 532 | \$79 | \$0 | \$1,500 | \$1,081 | 92.4% | -27.9% |
| Other Group Insurance Authorized by Statute | 224 | \$310 | \$252 | \$249 | \$249 | -5.4% | 0.0% |
| Group Life Insurance | 221 | \$408 | \$306 | \$306 | \$204 | -15.9% | -33.3% |
| Food Purchases | 614 | \$3,691 | \$0 | \$0 | \$0 | -100.0% | NA |
| Telephone | 531 | \$1,075 | \$159 | \$0 | \$0 | -100.0% | NA |
| Water and Sewage | 411 | \$664 | \$634 | \$0 | \$0 | -100.0% | NA |
| Heating and Cooling for Buildings - Electricity | 621 | \$2,348 | \$2,396 | \$0 | \$0 | -100.0% | NA |
| Non Operational Total | | \$4,325,039 | \$4,585,841 | \$4,054,633 | \$3,493,418 | -5.2% | -13.8% |
| Grand Total | | \$44,496,435 | \$43,888,348 | \$43,456,655 | \$40,859,361 | -2.1% | -6.0% |